



State of New Jersey
DEPARTMENT OF COMMUNITY AFFAIRS

JAMES E. MCGREEVEY
Governor

SUSAN BASS LEVIN
Commissioner

DIVISION OF LOCAL GOVERNMENT SERVICES
INFORMATION FOR CANDIDATES APPLYING FOR A
CERTIFIED TAX COLLECTOR CERTIFICATE
N.J.S.A. 40A:9-145.2 et seq.

QUALIFICATIONS

Examination applicants must meet the following requirements:

1. Must be 21 years of age or older at time of examination.
2. Must be a citizen of the United States.
3. Must be of good moral character.
4. Must be a high school graduate or possess an equivalency diploma.
5. Must have completed Municipal Tax Collection I, II, and III courses offered by Rutgers, the State University as approved by the Division of Local Government Services.
6. Must have graduated from a four-year course of study at a college of recognized standing. For this requirement, applicant may substitute two years of full-time work experience in municipal tax collection. Full-time experience shall be considered as the normal operating hours within the tax collection department of the municipality. Experience must include duties in tax billing, collection, enforcement and reporting. Applicants who do not meet the college degree or two-year experience requirement may substitute at least one year of full-time municipal tax collection experience, and 30 credit hours at an institution of higher education of recognized standing.
7. Submit completed application forms, including proof of education and/or experience, accompanied by a fee in the amount of \$25 payable to the State Treasurer, to the Certification Unit of the Division of Local Government Services 30 days prior to the date of examination.
8. Examination is given in three sections: Section I - Lien Enforcement; Section II - Collecting, Billing, Reporting; Section III - State Fiscal Year Tax Policies and Practices. Passing grade for each section is 80%. Applicants who successfully pass Sections I and II will be issued a certificate restricted to calendar year municipalities. Successful completion of Section III is required for eligibility in a State Fiscal Year municipality.
9. Upon successful completion the examination, a fee of \$50 is required for the issuance of a certified tax collector certificate.





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**DIVISION OF LOCAL GOVERNMENT SERVICES
RESPONSIBILITIES OF THE MUNICIPAL TAX COLLECTOR**

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Primary Duties

1. **Billing** – The tax collector is responsible for ascertaining the amount of taxes due from each taxpayer and to inform the taxpayer of this fact. The tax collector must clearly understand the process by which taxes are determined; the collector must cooperate with the municipal tax assessor, the County Board of Taxation, and other financial authorities. The tax collector must design and place in operation an efficient method of issuing bills, have a workable knowledge of tax exemptions, tax deductions, and electronic data processing of tax rolls and tax billing.
2. **Cashiering** – Upon notification of taxes due, the tax collector is responsible to receive payments and account for them. Because the tax collector is handling substantial amounts of cash, it involves keeping detailed accounting records, the proper disposition of funds received, and electronic data processing.
3. **Reporting** – The tax collector is responsible for periodically reporting his/her activities in order to keep municipal governing officials and citizens aware of the state of municipal finances.
4. **Enforcement** – The tax collector is responsible for initiating and carrying out various procedures for enforcing the timely payment of taxes by the taxpayers. The tax collector must clearly understand the application of interest on delinquent accounts and the use of tax sales, liens, and foreclosure methods.

Secondary Duties

In some municipalities the tax collector may be assigned certain secondary duties, such as those listed below:

1. **Tax Search Officer** – Responsible for ascertaining and certifying the tax liabilities of specific properties.
2. **Treasurer of School Monies** (designated by the Board of Education) – Responsible for receiving, holding, and disbursing all funds of the school district.
3. **Chief Financial Officer/Treasurer** (municipal chief financial officers are required to be certified by the State Division of Local Government Services) – Responsible for receiving, holding, investing, and disbursing all municipal funds.
4. **Collector of Utility Accounts** and other positions not specifically prohibited by law.

